



February 24, 2021

**VIA ECF**

The Honorable Alison J. Nathan, U.S.D.J.  
United States District Court  
Southern District of New York  
40 Foley Square, Room 2102  
New York, New York 10007

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Re: *U.S. Bank Nat'l Ass'n, as Trustee of GSAMP Trust 2007-HE1 v. Goldman Sachs Mortgage Co. et al.*, Case No. 1:19-cv-02305

*U.S. Bank Nat'l Ass'n, as Trustee of GSAMP Trust 2007-HE2 v. Goldman Sachs Mortgage Co. et al.*, Case No. 1:19-cv-02307

Dear Judge Nathan:

We represent Defendants Goldman Sachs Mortgage Company and GS Mortgage Securities Corporation (together, "Defendants") in the above-referenced actions (the "Actions"). We write pursuant to Rule 5.B of Your Honor's Individual Practices to explain the basis for diversity of citizenship subject matter jurisdiction in this case.

This Court has subject matter jurisdiction in each of the Actions under 28 U.S.C. § 1332 by virtue of diversity of citizenship. Plaintiff U.S. Bank National Association, in its capacity as trustee of the GSAMP Trust 2007-HE1 and GSAMP Trust 2007-HE2 is a federally-chartered national banking association that, pursuant to 12 U.S.C. § 22, has designated an Ohio address as its "main office."<sup>1</sup> Goldman Sachs Mortgage Company is a New York limited partnership with a principal place of business in New York, whose sole general partner is a New York corporation with a principal place of business in New York, and whose sole limited partner is a New York State-chartered bank with its principal place of business in New York. GS Mortgage Securities Corporation is a Delaware corporation with a principal place of business in New York. The amount in controversy in each action exceeds \$75,000, exclusive of interest and costs.

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<sup>1</sup> For diversity citizenship, a "national bank is a citizen only of the state listed in its articles of association as its main office." *OneWest Bank, N.A. v. Melina*, 827 F.3d 214, 219 (2d Cir. 2016).



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We appreciate the Court's consideration.

Respectfully submitted,

*/s/ Richard A. Jacobsen*

Richard A. Jacobsen

cc: Counsel of Record (by ECF)